Dewan's reply.—This is a matter which should be represented to the Deputy Commissioner by petition from the parties immediately interested.

Subject No. 72.
Double taxation under Octroi.

Summary of discussion.—Octroi in Municipalities is levied both where bulk is broken and where the goods are sold. There should be but one levy of Octroi.

Dewan's reply.—This subject is under consideration and an order regulating the levy will be issued at an early date.

Subject No. 73.
Remission of assessment on land taken up, but not cultivated.

Summary of discussion.—Persons often apply for and take up lands for cultivation, but from one cause or another, leave them waste and unutilized. Assessment should be excused in such cases as has been done in the case of the Honnali Gold Mining Company.

Dewan's reply.—This is inexpedient. Remissions have, as a rule, been refused to Gold Mining Companies, and the one granted to Honnali Gold Mining Company was granted some years ago under special circumstances.

Subject No. 74.
Remission of assessment on land during the year of preparation for cultivation.

Summary of discussion.—There was an old practice of giving out Banjar land for cultivation without assessment for the first year. After the Survey Settlement, this practice was abolished and no cultivation is permitted at present, unless the lands are taken on full assessment. If the former practice cannot be brought into force, the raiyat who obtains the land in the Hulbanni sale should be permitted to plough the land in the year in which he becomes holder thereof without imposing any assessment upon him for that year, *i. e.*, for the first year, as it is very difficult to make the land fit for cultivation in that year, the full assessment being recovered from the second or following year. At present if the Hulbannidar ploughs the land, he is liable to punishment for unauthorized cultivation.

Dewan's reply.—In the rules recently issued under the Land Revenue Code, the Deputy Commissioner is given power to exercise his discretion in cases in which such a concession is called for. Where the applicant for the concession is different from the holder of the land on hulbanni and wishes to enter upon the land during the year of the latter's tenure, the latter's consent should of course be previously taken.

Subject No. 75.
In cases of recovery of arrears on Inam villages, defaulting sharer's interest alone should be first proceeded against.

Summary of discussion.—When revenue on account of an Inam village falls into arrear, the interest and the property of the defaulting sharer should be proceeded against in the first instance and not the entire village to the prejudice of those sharers (Vrittidars) who have been paying regularly.